



# 2013 Arizona ATS Test

Test: 400-00-7515

Form: 140NR

**Description:** Nonresident Military, MFJ, 1 Dependent, Direct Deposit Refund, Extension

## Forms used

Form 140NR (resident of UT)

## Other

Payments made w/ Extension = \$100

Direct Deposit: Routing No: 021234567 Checking Acct #: 123123123

Partial Refund to Next Year's Estimated Payment: \$250

Voluntary Contributions to the following check-off funds:

AZ Wildlife \$5 I Didn't Pay Enough: \$10

Political Gift (Green): \$45

**Total Contributions: \$70**

## Income Information

Wages from two W-2 Forms	<b>Total</b>	<b>Arizona</b>
	50,000	40,000
Pension (from 1099R) \$15,000 total \$12,000 taxable	12,000	- -
Social Security \$2,200 total \$1,870 taxable	1,870	
Federal AGI	63,870	

## Deductions and Adjustments

Both spouses over age 65

## Preparer Information

Firm = Taxes R Us

Address = 986 E South W, Salt Lake City, UT 84601

Phone = 800-555-1212

Self Employed = No

SSN = 111-11-1111

# Arizona Form 140NR Nonresident Personal Income Tax Return

FOR  
CALENDAR YEAR  
**2013**

OR FISCAL YEAR BEGINNING MM,MD,DY,YY,YY AND ENDING MM,MD,DY,YY,YY **66**

**82F** ☒ **Check box 82F if filing under extension**

Your First Name and Middle Initial <b>1</b> <b>GEORGE I</b>		Last Name <b>JOSEPH</b>	Enter your SSN(s). <b>94</b>	Your Social Security No. <b>400-00-7515</b>
Spouse's First Name and Middle Initial (if box 4 or 6 checked) <b>1</b> <b>ISABEL H</b>		Last Name <b>JOSEPH</b>		Spouse's Social Security No. <b>400-00-7567</b>
Current Home Address - number and street, rural route <b>2</b> <b>3414 E SEAGULL W</b>			Apt. No.	Daytime Phone (with area code) <b>94</b>
City, Town or Post Office <b>3</b> <b>SALT LAKE CITY</b>		State <b>UT</b>	ZIP Code <b>84101</b>	Last Names Used in Prior Year(s)

FILING STATUS EXEMPTIONS	<b>4</b> <input checked="" type="checkbox"/> Married filing joint return	<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b> <b>88</b>		
	<b>5</b> <input type="checkbox"/> Head of household - Enter name of qualifying child or dependent on next line: _____			
	<b>6</b> <input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security No. above.			
	<b>7</b> <input type="checkbox"/> Single			
	<b>↓ Enter the number claimed. Do not put a check mark.</b>			
	<b>8</b> <b>2</b> Age 65 or over (you and/or spouse)			<b>81</b> PM
<b>9</b> <input type="checkbox"/> Blind (you and/or spouse)				
<b>10</b> <b>1</b> Dependents. From page 2, line A2 - <b>Do not include self or spouse.</b>				

<b>11-13 Residency Status (check one):</b> <b>11</b> <input type="checkbox"/> Nonresident <b>12</b> <input checked="" type="checkbox"/> Nonresident Active Military <b>13</b> <input type="checkbox"/> Composite Return			
<b>14</b> Federal adjusted gross income (from your federal return) .....	<b>14</b>	<b>63,870</b>	<b>00</b>
<b>15</b> Arizona income (from page 2, line B16) .....	<b>15</b>	<b>40,000</b>	<b>00</b>
<b>16</b> Additions to income (from page 2, line C21) .....	<b>16</b>		<b>00</b>
<b>17</b> Subtotal: Add lines 15 and 16 and enter the total .....	<b>17</b>	<b>40,000</b>	<b>00</b>
<b>18</b> Subtractions from income (from page 2, line D32) .....	<b>18</b>	<b>4,069</b>	<b>00</b>
<b>19</b> Arizona-sourced capital gain or (loss) .....	<b>19A</b>		<b>00</b>
Net long-term capital gain subtraction (from page 2, line E36) .....	<b>19</b>		<b>00</b>
<b>20 Arizona adjusted gross income:</b> Subtract lines 18 and 19 from line 17 and enter the difference .....	<b>20</b>	<b>35,931</b>	<b>00</b>
<b>21 Deductions: Check box and enter amount.</b> See instructions .....	<b>21</b>	<b>I</b> <input type="checkbox"/> ITEMIZED <b>21S</b> <input checked="" type="checkbox"/> STANDARD	<b>21</b>
<b>22</b> Personal exemptions. See instructions .....	<b>22</b>	<b>6,300</b>	<b>00</b>
<b>23</b> Arizona taxable income: Subtract lines 21 and 22 from line 20 .....	<b>23</b>	<b>19,748</b>	<b>00</b>
<b>24</b> Compute the tax using Tax Table X or Y .....	<b>24</b>	<b>511</b>	<b>00</b>
<b>25</b> Tax from recapture of credits from Arizona Form 301, Part II, line 36 .....	<b>25</b>		<b>00</b>
<b>26</b> Subtotal of tax: Add lines 24 and 25 .....	<b>26</b>	<b>511</b>	<b>00</b>
<b>27</b> Credits from Arizona Form 301, Part II, line 69, or Forms 321, 322 and 323 if Form 301 is not required .....	<b>27</b>		<b>00</b>
<b>28</b> Credit type: Enter form number of each credit claimed .....	<b>28</b>	<b>3</b> <b>3</b> <b>3</b> <b>3</b>	
<b>29 Balance of tax:</b> Subtract line 27 from line 26. If line 27 is more than line 26, enter zero .....	<b>29</b>	<b>511</b>	<b>00</b>
<b>30</b> Arizona income tax withheld during 2013 .....	<b>30</b>	<b>2,500</b>	<b>00</b>
<b>31</b> Arizona estimated tax payments for 2013 .....	<b>31</b>		<b>00</b>
<b>32</b> 2013 Arizona extension payment (Form 204) .....	<b>32</b>	<b>100</b>	<b>00</b>
<b>33</b> Other refundable credits: Check the box(es); enter the amount .....	<b>33</b>	<b>331</b> <input type="checkbox"/> 308-I <b>332</b> <input type="checkbox"/> 342 <b>333</b> <input type="checkbox"/> 349 <b>334</b> <input type="checkbox"/> 350	<b>33</b>
<b>34 Total payments/refundable credits:</b> Add lines 30 through 33 .....	<b>34</b>	<b>2600</b>	<b>00</b>
<b>35 TAX DUE:</b> If line 29 is larger than line 34, subtract line 34 from line 29, and enter amount of tax due. Skip lines 36, 37 and 38 .....	<b>35</b>		<b>00</b>
<b>36 OVERPAYMENT:</b> If line 34 is larger than line 29, subtract line 29 from line 34, and enter amount of overpayment .....	<b>36</b>	<b>2,089</b>	<b>00</b>
<b>37</b> Amount of line 36 to be applied to 2014 estimated tax .....	<b>37</b>	<b>250</b>	<b>00</b>
<b>38</b> Balance of overpayment: Subtract line 37 from line 36 .....	<b>38</b>	<b>1,839</b>	<b>00</b>

<b>39 - 48 Voluntary Gifts to:</b>		Solutions Team Assigned to Schools..... <b>39</b>		<b>00</b>	Arizona Wildlife..... <b>40</b>	<b>5</b>	<b>00</b>
Child Abuse Prevention .....	<b>41</b>	<b>00</b>	Domestic Violence Shelter .....	<b>42</b>	<b>00</b>	Political Gift..... <b>43</b>	<b>45</b>
National Guard Relief Fund .....	<b>44</b>	<b>00</b>	Neighbors Helping Neighbors.....	<b>45</b>	<b>00</b>	Special Olympics..... <b>46</b>	<b>00</b>
Veterans' Donations Fund ...	<b>47</b>	<b>00</b>	I Didn't Pay Enough Fund.....	<b>48</b>	<b>20</b>	<b>00</b>	

<b>49</b> Voluntary Political gift (check only one):		<b>491</b> <input type="checkbox"/> Americans Elect <b>492</b> <input type="checkbox"/> Democratic <b>493</b> <input checked="" type="checkbox"/> Green <b>494</b> <input type="checkbox"/> Libertarian <b>495</b> <input type="checkbox"/> Republican	
<b>50</b> Estimated payment penalty; MSA penalty; and AZ Long-Term Health Care Saving Account (AZLTHSA) penalty .....	<b>50</b>	<b>225</b>	<b>00</b>
<b>51</b> <b>511</b> <input type="checkbox"/> Annualized/Other <b>512</b> <input type="checkbox"/> Farmer or Fisherman <b>513</b> <input type="checkbox"/> Form 221 attached <b>514</b> <input type="checkbox"/> MSA Penalty <b>515</b> <input checked="" type="checkbox"/> AZLTHSA Penalty			
<b>52</b> Total of lines 39 through 48 and 50 .....	<b>52</b>	<b>295</b>	<b>00</b>
<b>53</b> <b>REFUND:</b> Subtract line 52 from line 38. If less than zero, enter amount owed on line 54 .....	<b>53</b>	<b>1,544</b>	<b>00</b>
<b>Direct Deposit of Refund: Check box 53A</b> if your deposit will be ultimately placed in a foreign account; see instructions. <b>53A</b> <input type="checkbox"/>			
ROUTING NUMBER		ACCOUNT NUMBER	
<b>98</b> <b>0</b> <b>2</b> <b>1</b> <b>2</b> <b>3</b> <b>4</b> <b>5</b> <b>6</b> <b>7</b>		<b>1</b> <b>2</b> <b>3</b> <b>1</b> <b>2</b> <b>3</b> <b>1</b> <b>2</b> <b>3</b>	
<b>54</b> <b>AMOUNT OWED:</b> Add lines 35 and 52. Make check payable to Arizona Department of Revenue; include SSN on payment.		<b>54</b>	
		<b>00</b>	

Your Name (as shown on page 1) <b>GEORGE I JOSEPH</b>	Your Social Security No. <b>400-00-7515</b>
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PART A: Dependents

**A1** List children and other dependents. Do not list yourself or spouse. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2013
GERTRUDE JOSEPH	111-22-2444	DAUGHTER	12

**A2** Enter total number of persons listed in A1 here and on the front of this form, box 10; *also complete Part D below*..... **A2** 1

**A3 a** Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

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**b** Enter the dependents listed above who were not claimed on your federal return due to education credits:

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PART B: Arizona Percent of Total Income

**B4** Check box B4 if married and you are the spouse of an active duty military member who qualifies for relief under the Military Spouses Residency Relief Act ..... **B4** ☐

	2013 FEDERAL Amount from Federal Return	2013 ARIZONA Source Amount Only
<b>B5</b> Wages, salaries, tips, etc.....	50,000 00	40,000 00
<b>B6</b> Interest.....	00	00
<b>B7</b> Dividends.....	00	00
<b>B8</b> Arizona income tax refunds.....	00	00
<b>B9</b> Business income or (loss) from federal Schedule C.....	00	00
<b>B10</b> Gains or (losses) from federal Schedule D.....	00	00
<b>B11</b> Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	00	00
<b>B12</b> Other income reported on your federal return .....	13,870 00	00
<b>B13 Total income:</b> Add lines B5 through B12.....	63,870 00	40,000 00
<b>B14</b> Other federal adjustments. Attach your own schedule .....	00	00
<b>B15</b> Federal adjusted gross income. Subtract line B14 from line B13 in the FEDERAL column .....	63,870 00	
<b>B16</b> Arizona income: Subtract line B14 from line B13 in the ARIZONA column. Enter here and on the front of this form on line 15 ....		40,000 00
<b>B17 Arizona percentage:</b> Divide line B16 by line B15, and enter the result (not over 100%) .....		62.6 %

PART C: Additions

**C18** Reserved .....

**C19** Total depreciation included in Arizona gross income.....

**C20** Other additions to income. See instructions and attach your own schedule.....

**C21 Total:** Add lines C18 through C20. Enter here and on the front of this form on line 16.....

<b>C18</b>		
<b>C19</b>		00
<b>C20</b>		00
<b>C21</b>		00

PART D: Subtractions from Income

**D22** Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100 .....

**D23** Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500 .....

**D24** Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300 .....

**D25** Total exemptions: Add lines D22 through D24.....

**D26** Multiply line D25 by the percentage on line B17, and enter the result.....

**D27** Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column.....

**D28** Arizona state lottery winnings included on line B12 in the ARIZONA column (up to \$5,000 only).....

**D29** Agricultural crops contributed to Arizona charitable organizations .....

**D30** Adjustment for I.R.C. §179 expense not allowed.....

**D31** Other subtractions from income. See instructions and attach your own schedule .....

**D32 Total:** Add lines D26 through D31. Enter here and on the front of this form on line 18.....

<b>D22</b>	4,200 00	
<b>D23</b>	00	
<b>D24</b>	2,300 00	
<b>D25</b>	6,500 00	
<b>D26</b>		4,069 00
<b>D27</b>		00
<b>D28</b>		00
<b>D29</b>		00
<b>D30</b>		00
<b>D31</b>		00
<b>D32</b>		4,069 00

PART E: Cap Gain Subtr

**E33** Enter the total net short-term capital gains included on line B10, Arizona column.....

**E34** Enter the total net long-term capital gain or (loss). Enter the amount from your worksheet, line 12, column (c) .....

**E35** Enter the net long-term capital gain from assets acquired after December 31, 2011 (from your worksheet, line 12, column (e)) .....

**E36** Multiply line E35 by 10% (.10). Enter here and on page 1, line 19.....

<b>E33</b>		00
<b>E34</b>		00
<b>E35</b>		00
<b>E36</b>		00

PLEASE SIGN HERE

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

→ YOUR SIGNATURE \_\_\_\_\_

→ SPOUSE'S SIGNATURE \_\_\_\_\_

PAID PREPARER'S SIGNATURE \_\_\_\_\_

PAID PREPARER'S STREET ADDRESS \_\_\_\_\_

PAID PREPARER'S CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

DATE \_\_\_\_\_

FARMER  
OCCUPATION \_\_\_\_\_

PILOT  
SPOUSE'S OCCUPATION \_\_\_\_\_

TAXES R US  
FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) \_\_\_\_\_

986 E SOUTH W

SALT LAKE CITY UT 84601

PAID PREPARER'S TIN \_\_\_\_\_

( 801 ) 555-1234

PAID PREPARER'S PHONE NO. \_\_\_\_\_

22222		a Employee's social security number 400-00-7515		OMB No. 1545-0008	
b Employer identification number (EIN) 11-1222333			1 Wages, tips, other compensation 40,000.00		2 Federal income tax withheld
c Employer's name, address, and ZIP code  LIFELIKE TOYS 1671 ENID PLACE MURPHEESBORO KS 67111			3 Social security wages 40,000.00		4 Social security tax withheld 2,480.00
			5 Medicare wages and tips 40,000.00		6 Medicare tax withheld 580.00
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial      Last name      Suff.  GEORGE I JOSEPH 3414 E SEAGULL W SALT LAKE CITY UT 84101			11 Nonqualified plans		12a C o o l l e
			13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o l l e
			14 Other		12c C o o l l e
					12d C o o l l e
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
AZ	11-1222333	40,000.00	1,500.00		
20 Locality name					

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2013

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-7567		OMB No. 1545-0008	
b Employer identification number (EIN) 11-1222387			1 Wages, tips, other compensation 10,000.00		2 Federal income tax withheld 1,250.00
c Employer's name, address, and ZIP code UNITED STATES AIR FORCE 1817 MOUNTAIN VISTA RD FT COLLINS CO 80521			3 Social security wages 10,000.00		4 Social security tax withheld 620.00
			5 Medicare wages and tips 10,000.00		6 Medicare tax withheld 145.00
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial      Last name      Suff.  ISABELL H JOSEPH 3414 E SEAGULL W SALT LAKE CITY UT 84101			11 Nonqualified plans		12a C o o l l e
			13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o l l e
			14 Other		12c C o o l l e
					12d C o o l l e
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
AZ	11-1222333	10,000.00	1,000.00		
20 Locality name					

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

2013

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code  RETIREMENT FUNDS USA 542 51ST AVE LANCASTER WA 96501		1 Gross distribution \$ 15,000.00		OMB No. 1545-0119  <b>2013</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>			
		2a Taxable amount \$ 12,000.00							
				2b Taxable amount not determined <input type="checkbox"/>				Total distribution <input type="checkbox"/>	
PAYER'S federal identification number  11-1222334		RECIPIENT'S identification number  400-00-7567		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$			
RECIPIENT'S name  ISABEL H JOSEPH  Street address (including apt. no.)  3414 E SEAGULL W  City or town, province or state, country, and ZIP or foreign postal code SALT LAKE CITY UT 84101		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
		7 Distribution code(s)  IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %					
		9a Your percentage of total distribution %		9b Total employee contributions \$					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$		13 State/Payer's state no. UT/1489484		14 State distribution \$ 12,000.00	
Account number (see instructions)				15 Local tax withheld \$		16 Name of locality		17 Local distribution \$	

Form **1099-R**

[www.irs.gov/form1099r](http://www.irs.gov/form1099r)

Department of the Treasury - Internal Revenue Service